



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**MOTOR FUEL MANUFACTURERS MONTHLY USER
FEE AND FEE CALCULATION**

L-2195
(Rev. 12/17/07)
4351

Mail to: South Carolina Department of Revenue, Motor Fuel Reports, Columbia, SC 29214-0132

☐ EFT

MANUFACTURER NAME AND ADDRESS	License Number
	FEI Number
	Period Covered

USER FEE AND OTHER APPLICABLE FEE CALCULATIONS

1.	Total Gallons of Biodiesel (B100) Manufactured (Line 12 of calculation page)		
2.	Total Gallons of Substitute Fuels Manufactured (Line 12 of calculation page)		
3.	Total Gallons Manufactured (Line 1 + Line 2)		
4.	Net Special Fuel User Fee Due (Line 3 x \$.16)	▶	
5.	Penalty	▶	
6.	Interest	▶	
7.	Total Special Fuel User Fee Due (Line 4 + Line 5 + Line 6)		34-2105
8.	Inspection Fees Due (Line 13 of calculation page x \$.0025)	▶	
9.	Penalty	▶	
10.	Interest	▶	
11.	Total Inspection Fees Due (Line 8 + Line 9 + Line 10)		34-2314
12.	Environmental Impact Fees Due (Line 13 of calculation page x \$.0050)	▶	
13.	Penalty	▶	
14.	Interest	▶	
15.	Total Environmental Impact Fees Due (Line 12 + Line 13 + Line 14)		34-2312
16.	Total Fees Due, Plus Penalty and Interest (Line 7 + Line 11 + Line 15)	▶	

ADJUSTMENTS		BIODIESEL (B100)	SUBSTITUTE FUELS
1.	BEGINNING INVENTORY (Gallons on hand at the beginning of the month)		
2.	TOTAL GALLONS MANUFACTURED IN SOUTH CAROLINA		
3.	TOTAL GALLONS SOLD IN SOUTH CAROLINA (USER FEE COLLECTED)		
EXPORTS			
4.	GALLONS SOLD FOR EXPORT	SCH 1	
EXEMPT SALES			
5.	GALLONS EXEMPT FOR US GOVERNMENT SALES	SCH 1	
6.	GALLONS EXEMPT FOR SC DEPT OF EDUC SCHOOL BUSES	SCH 1	
7.	GALLONS EXEMPT FOR OTHER EXEMPT SALES	SCH 1	
8.	TOTAL EXEMPT GALLONS (Line 5 + Line 6 +Line 7)	CALC	
9.	GALLONS SOLD BLENDED WITH DYED FUELS	SCH 1	
10.	TOTAL GALLONS EXEMPT FROM STATE USER FEE (Line 8 + Line 9)	CALC	
11.	ENDING INVENTORY (Gallons on hand at the end of the month)		
GALLONS MANUFACTURED SUBJECT TO USER FEES			SUBSTITUTE FUELS
12.	TOTAL GALLONS MANUFACTURED SUBJECT TO USER FEE (Line 2 - Line 4 - Line 10)	CALC	
13.	TOTAL GALLONS MANUFACTURED SUBJECT TO INSPECTION & ENVIRONMENTAL FEES (Line 2 - Line 4)	CALC	

Penalties - Failure to file a return will result in a penalty of five per cent (5%) for the first month plus five percent (5%) for each additional month not to exceed a total of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five (25%). Other penalties may apply.

Interest - Interest on all overdue accounts will be assessed at the rate provided under Section 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition, interest will be compounded daily.

Name: _____ Signature: _____ Phone No: _____ Date: _____

**INSTRUCTIONS FOR L-2195 MANUFACTURERS MONTHLY USER FEE
AND OTHER APPLICABLE FEE CALCULATION**

Due Date - A report should be filed for each month and is due on the 22nd day of the month.

GENERAL INFORMATION

- A. This report is required to be filed when Biodiesel (B100) is manufactured in South Carolina.
- B. A REPORT MUST BE FILED EVEN IF NO PRODUCT WAS MANUFACTURED DURING THE MONTH.
Failure to file a report will result in an assessment of a delinquent penalty not to exceed \$500.00.

Line 1 - Total Gallons Biodiesel (B100)

List the total number of gallons of Biodiesel (B100) manufactured in South Carolina subject to the user fee from line 12 of the calculation page.

Line 2 - Total Gallons Substitute Fuels

List the total number of gallons of Substitute fuels manufactured in South Carolina subject to the User fee from line 12 of the calculation page.

Line 3 - Total gallons Manufactured

Add Line 1 + Line 2 for the total gallons manufactured in South Carolina subject to the user fee.

Line 4 - Net User Fee Due

Multiply Line 3 by \$.16 to calculate the net user fee due.

Lines 5, 9, 13 - Penalty

Failure to file a return will result in a penalty of five percent (5%) for the first month plus five percent (5%) for each additional month not to exceed a total of twenty-five percent (25%). Failure to pay will result in penalties of one half of one percent (.5%) per month not to exceed twenty-five percent (25%). Other penalties may apply.

Lines 6, 10, 14 - Interest

Interest on all overdue accounts will be assessed at the rate provided under Section 6621 and 6622 of the Internal Revenue Code. Rates will change quarterly depending on the prime rate. In addition, interest will be compounded daily.

Lines 8 and 12 - Other Applicable Fees

Line 8 - multiply Line 13 of the calculation page by \$.0025 to calculate the inspection fee due.

Line 12 - multiply Line 13 of the calculation page by \$.0050 to calculate the environmental impact fee due.

Lines 7, 11, 15 - Totals Due

Add any penalty (Lines 5, 9, and 13), and interest due (Lines 6, 10, and 14) to the user fee and other applicable fees calculated (Lines 7, 11, and 15) and enter the total user fee/other applicable fees plus penalty and interest.

Line 16 - Total User Fee and Other Applicable Fees Due

Add the total due lines together (Line 7, 11, and 15) to calculate the total payment to be made with the Manufacturers User Fee and Fee calculation return.

MAIL TO: Make the check payable to the South Carolina Department of Revenue and mail to South Carolina Department of Revenue, Motor Fuel Reports, Columbia, SC 29214-0132.

If you have any questions or need assistance calculating penalty and interest, please call this office at (803) 896-1990.

MANUFACTURERS MONTHLY REPORT INSTRUCTIONS
(Calculation Page L-2195)

Provide all information requested on the manufacturer's report.

PLEASE NOTE: The user fee is due on all gallons manufactured or produced in the State of South Carolina, less gallons exported and gallons exempt for exempt purposes.

DUE DATE - The report is due on the 22nd day of the next month.

Line 1 - BEGINNING INVENTORY

Gallons on hand at the beginning of the month.

Line 2 - TOTAL GALLONS MANUFACTURED

Enter the total amount of gallons you manufactured or produced in the State of South Carolina.

Line 3 - TOTAL GALLONS SOLD

Enter the total amount of gallons that were sold in the State of South Carolina in which the user fee and other applicable fees were collected. **(FOR INFORMATION ONLY)**

Line 4 - GALLONS SOLD FOR EXPORT

Enter the total amount of gallons you sold to be exported from South Carolina.

Line 5 - GALLONS EXEMPT FOR SALE TO THE US GOVERNMENT

Enter to total amount of gallons sold to the US Government.

Line 6 - GALLONS SOLD TO STATE OWNED VEHICLES USED IN THE PUPIL TRANSPORTATION PROGRAM

Enter the number of gallons sold for use in state owned school buses and service vehicles used in the pupil transportation program.

Line 7 - GALLONS SOLD FOR OTHER EXEMPT SALES

Enter the number of gallons sold for other exempt sales not covered under another schedule. This schedule does not include dyed fuels. Please attach an explanation to the schedule for these sales.

Line 8 - TOTAL GALLONS SOLD FOR EXEMPT SALES (Line 5 + Line 6 + Line 7)

Add gallons sold to the US Government (Line 5), gallons sold to the SC Department of Education school bus transportation program (Line 6), and gallons sold for other exempt sales (Line 7) to calculate the total gallons sold for exempt use.

Line 9 - GALLONS SOLD BLENDED WITH DYED FUELS

Enter the number of gallons sold that were blended with dyed fuels. Dye must be added in a manner that **conforms to Federal requirements established by the Internal Revenue Code.**

Line 10 - TOTAL GALLONS EXEMPT FROM USER FEE (Line 8 + Line 9)

Add the total gallons sold for exempt sales (Line 8) and the gallons sold dyed fuels (Line 9) to calculate the total number of gallons exempt from the South Carolina motor fuel user fee.

Line 11 - ENDING INVENTORY

Gallons on hand at the end of the month.

Line 12 - TOTAL GALLONS MANUFACTURED IN SOUTH CAROLINA SUBJECT TO THE USER FEE (Line 2 - Line 4 - Line 10)

Total gallons manufactured in South Carolina (Line 2). Subtract the gallons sold for export (Line 4) and the gallons exempt from the User Fee (Line 10).

Line 13 - TOTAL GALLONS MANUFACTURED IN SOUTH CAROLINA SUBJECT INSPECTION AND ENVIRONMENTAL FEES (Line 2 - Line 4)

Total gallons manufactured South Carolina (Line 2). Subtract the gallons sold for export (Line 4).

INSTRUCTIONS FOR SCHEDULE 1

COLUMN 1 CARRIER

Enter the name of the company that transported the product.

COLUMN 2 MODE OF TRANSPORT

Enter the mode of transport. Use one of the following:

J = Truck R = Rail

COLUMN 3 POINT OF DESTINATION

Enter the name of the State of destination.

COLUMN 4 PURCHASER

Enter the name of the purchaser.

COLUMN 5 DATE

Enter date sold.

COLUMN 6 DOCUMENT NUMBER

Enter the identifying number from the invoice.

COLUMN 7 GALLONS

Enter gallons.